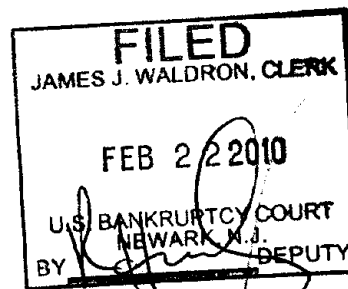


UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

Tabas, Freedman, Soloff, Miller & Brown, P.A.
Attorneys for Joel L. Tabas, Trustee
14 Northeast First Avenue, Penthouse
Miami, Florida 33132
Telephone: (305) 375-8171
Facsimile: (305) 381-7708
E-mail: gary@tabasfreedman.com



In re:

CRAIG T. CURRIE AND FANNY E. CURRIE,

Debtors.

BENJAMIN A. STANZIALE, JR., TRUSTEE,

Plaintiff,

v.

NEVIN K. SHAPIRO,

Defendant.

Chapter 7

Case No. 07-24799 (MS)

Adv. Pro. 09-2609

SUGGESTION OF BANKRUPTCY

Joel L. Tabas, as Chapter 7 Trustee of the Bankruptcy Estates of Capitol Investments USA, Inc. and Nevin K. Shapiro, through undersigned counsel, hereby files this Suggestion of Bankruptcy under Chapter 7 of the United States Bankruptcy Code, and states:

1. On November 30, 2009, a Chapter 7 Involuntary Bankruptcy Petition (the "Petition") was filed against Nevin K. Shapiro.
2. On December 30, 2009, an Order for Relief in the Involuntary Case was entered.
3. Nevin K. Shapiro's bankruptcy case has been jointly administered with the Chapter 7 case of Capitol Investments USA, Inc., and the proceedings are styled as follows:

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF FLORIDA
MIAMI DIVISION

In re:

CAPITOL INVESTMENTS USA, INC., and
NEVIN KAREY SHAPIRO,

Debtors.

Case No. 09-36408-BKC-LMI
Case No. 09-36418-BKC-LMI
Chapter 7

(Jointly Administered)
Case No. 09-36408-BKC-LMI)

Adv. Pro. 09-2609

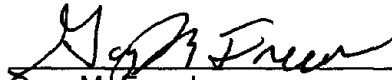
4. Pursuant to 11 U.S.C. § 362, the filing of the Involuntary Petition operates as a stay of the commencement or continuation of these proceedings.

5. The filing of this Suggestion does not constitute a notice of appearance in this action.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was furnished via U.S. Mail this 18th day of February, 2010 to: Benjamin A. Stanziale, Jr., 29 Northfield Avenue, Suite 201, West Orange, NJ 07052, David S. Catuogno, Forman, Holt, Eliades & Ravin, LLC, 80 Route 4 East, Suite 290, Paramus, NJ 07652; Nevin K. Shapiro, 5380 N. Bay Road, Miami Beach, FL 33140; and Robert L. LeHane, Kelley, Drye & Warren, LLP, 101 Park Avenue, New York, NY 10178.

Respectfully submitted,



Gary M. Freedman
Florida Bar No.: 727260